

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1301 When Lessee of Premises Must File Return for Leased Department
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section 130.1301 When Lessee of Premises Must File Return for Leased Department

Where a person engaging in the business of selling tangible personal property at retail leases to other persons, for use by them in engaging in the business of selling tangible personal property at retail, certain parts of the premises in which the lessor conducts his business, each such lessee may file how own Retailers' Occupation Tax returns with the Department if he operates under his own trade name, and a separate identity from the lessor is made known to the general public.

(Source: Amended and effective January 6, 1969 **)**